CALCULATION OF RATES WITH FULL COSTING METHOD ON PRODUCTION OF ORDERED CHILDREN CLOTHES AT MULTI-CONVECTION

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ABSTRACT :
The main problem faced by every company today is how to produce higher quantity and better quality products than other companies, in addition to production costs and main price as determined by the company. Having products produced by way of order is one of company strategies in marketing products because determining main price of ordered products indicates one of management functions which is very essential. The aim of this writing is to find out calculation in determining main price of ordered products according to perception of company and according to Cost Accounting Theories. Before determining main and selling price of ordered products, a company should plan carefully the purpose of determining such price so the company will know the best policy and decision to be taken in the future. So the writer used Full Costing method approach. Full Costing is an activity-based method in determining main price of production. Hence such method can provide information on main price precisely and accurately. The method is useful for companies providing informative cost product. For this reason, it is recommended for the company to use the Full Costing method.